claims of error and particularly to the most grievous error which Petitioner claimed arose when the Trial Court surveyed Petitioner's hodge podge of statistics, the variables, the various changes in exhibits which Petitioner offered as correct documents, the various averaged credits, the approximated inventories, the absence of the fiscal end inventory, the boxes full of exhibits, the absence of records of material conditions that affect shrink, the refusal of the certified public accountant to certify his result, or the correctness of Petitioners figures, the admission that the inventory shortage was as attributable to mistakes, spoilage, errors in transfer, improper shrinkage factors, errors in taking the inventory as from theft and, refused to allow the Jury to guess and speculate by withdrawing the inventory shortage from the consideration of the Jury which was the only thing he could do under the circumstances.

The decisions of the Trial Court and the Appellate Court turn solely upon an analysis of the evidence in this particular case.

The decision is important only to Petitioner and Respondent. The "narrow boiders" complained of by Petitioner arise because of the constant, repeated attempts on the part of Petitioner to substitute speculation for proof

CONCLUSION

We respectfully submit that the petition for a Writ of Certiorari should be denied.

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